

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Elkhart Community Schools (2305)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$7,042,970	\$7,129,266	\$7,758,123	\$8,067,966	3.46%	3.99%
Non - Certified Salaries	120	\$2,151,740	\$1,947,810	\$2,100,261	\$2,109,178	-0.50%	0.42%
Group Health Insurance	222	\$1,164,677	\$999,536	\$1,216,433	\$1,165,994	0.03%	-4.15%
Licensed Employees	135	\$630,464	\$636,103	\$650,578	\$692,314	2.37%	6.42%
Teacher Retirement Fund, After 7-1-95	216	\$571,227	\$493,057	\$536,823	\$606,393	1.50%	12.96%
Social Security Certified	212	\$497,915	\$502,036	\$543,913	\$569,147	3.40%	4.64%
Pupil Services	313	\$247,105	\$327,744	\$410,192	\$437,800	15.37%	6.73%
Public Employees Retirement Fund	214	\$449,306	\$375,508	\$403,077	\$415,314	-1.95%	3.04%
Other Purchased Services	593	\$0	\$201,337	\$178,871	\$220,405	NA	23.22%
Terminal Leave	125	\$58,680	\$46,336	\$48,445	\$220,301	39.20%	354.74%
Social Security Noncertified	211	\$204,313	\$190,026	\$199,696	\$204,644	0.04%	2.48%
Equipment	730	\$199,415	\$355,843	\$248,277	\$201,861	0.31%	-18.70%
Operational Supplies	611	\$76,427	\$120,784	\$120,282	\$166,399	21.47%	38.34%
Travel	580	\$60,028	\$75,026	\$99,400	\$100,027	13.62%	0.63%
Staff Services	314	\$87,374	\$55,623	\$15,775	\$75,943	-3.44%	381.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$118,184	\$77,171	\$78,208	\$73,873	-11.08%	-5.54%
Severance/Early Retirement Pay	213	\$99,372	\$71,107	\$14,428	\$51,434	-15.18%	256.49%
Dues and Fees	810	\$26,189	\$21,774	\$26,878	\$28,087	1.76%	4.50%
Overtime Salaries	140	\$7,802	\$7,054	\$6,235	\$7,512	-0.95%	20.47%
Postage and Postage Machine Rental	532	\$6,260	\$6,061	\$4,250	\$5,573	-2.87%	31.13%
Workers Compensation Insurance	225	\$22,607	\$18,324	\$7,010	\$5,169	-30.85%	-26.27%
Library Books	640	\$3,113	\$3,751	\$1,727	\$3,311	1.55%	91.72%
Other Professional and Technical Services	319	\$0	\$1,044	\$5,000	\$2,795	NA	-44.10%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$968	NA	NA
Printing and Binding	550	\$1,962	\$0	\$0	\$466	-30.18%	NA
Instructional Programs Improvement Services	312	\$21,568	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$25,000	\$25,000	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$12,605	\$0	\$0	NA	NA
Periodicals	650	\$0	\$0	\$100	\$0	NA	-100.00%
Student Instructional Support Total		\$13,773,698	\$13,699,926	\$14,673,981	\$15,432,876	2.88%	5.17%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement							
Certified Salaries	110	\$47,828,863	\$47,908,880	\$48,443,117	\$49,899,734	1.07%	3.01%
Non - Certified Salaries	120	\$6,802,113	\$7,404,519	\$7,681,605	\$7,945,841	3.96%	3.44%
Group Health Insurance	222	\$7,565,710	\$6,571,144	\$7,792,784	\$7,169,129	-1.34%	-8.00%
Teacher Retirement Fund, After 7-1-95	216	\$4,835,359	\$3,676,940	\$3,836,426	\$4,062,632	-4.26%	5.90%
Social Security Certified	212	\$3,455,549	\$3,406,970	\$3,424,909	\$3,682,176	1.60%	7.51%
Computer Hardware	741	\$1,228,992	\$1,450,684	\$1,722,103	\$2,195,032	15.60%	27.46%
Textbooks	630	\$773,091	\$472,334	\$474,201	\$1,591,642	19.79%	235.65%
Transfer Tuition to Other School Corps Within State	561	\$1,667,130	\$1,465,798	\$888,439	\$1,432,299	-3.72%	61.22%
Operational Supplies	611	\$1,186,022	\$1,477,774	\$1,388,697	\$1,289,694	2.12%	-7.13%
Public Employees Retirement Fund	214	\$1,040,118	\$954,681	\$1,004,930	\$1,047,661	0.18%	4.25%
Pupil Services	313	\$1,057,346	\$1,028,049	\$882,895	\$684,453	-10.30%	-22.48%
Social Security Noncertified	211	\$493,260	\$524,324	\$524,388	\$532,165	1.92%	1.48%
Dues and Fees	810	\$381,873	\$413,362	\$447,688	\$498,699	6.90%	11.39%
Staff Services	314	\$1,646,296	\$536,940	\$639,834	\$434,247	-28.33%	-32.13%
Teacher Retirement Fund, Prior to 7-1-95	215	\$652,924	\$426,301	\$390,473	\$361,549	-13.74%	-7.41%
Content	747	\$205,844	\$260,161	\$522,146	\$349,920	14.18%	-32.98%
Travel	580	\$204,145	\$164,527	\$258,755	\$322,945	12.15%	24.81%
Workers Compensation Insurance	225	\$81,478	\$113,119	\$190,256	\$264,519	34.23%	39.03%
Transfer Tuition to Private Sources	563	\$303,115	\$197,199	\$170,935	\$230,087	-6.66%	34.60%
Telecommunications Equipment	745	\$51,738	\$14,100	\$33,390	\$216,252	42.98%	547.66%
Equipment	730	\$40,040	\$81,899	\$161,265	\$161,060	41.62%	-0.13%
Connectivity	744	\$216,780	\$123,284	\$125,740	\$122,220	-13.35%	-2.80%
Library Books	640	\$117,329	\$140,433	\$114,474	\$105,179	-2.70%	-8.12%
Severance/Early Retirement Pay	213	\$698,894	\$655,339	\$209,662	\$92,676	-39.66%	-55.80%
Other Professional and Technical Services	319	\$31,619	\$40,766	\$37,286	\$59,605	17.17%	59.86%
Terminal Leave	125	\$49,241	\$48,033	\$68,805	\$55,543	3.06%	-19.27%
Repairs and Maintenance Services	430	\$59,419	\$47,935	\$87,525	\$54,989	-1.92%	-37.17%
Other Supplies and Materials	615, 660 - 689	\$19,435	\$7,121	\$29,488	\$28,987	10.51%	-1.70%
Rentals	440	\$2,843	\$2,086	\$14,272	\$23,329	69.25%	63.46%
Postage and Postage Machine Rental	532	\$4,596	\$7,788	\$7,557	\$22,626	48.96%	199.42%
Printing and Binding	550	\$31,532	\$34,787	\$29,800	\$21,975	-8.63%	-26.26%
Other Technology Hardware	746	\$0	\$0	\$10,500	\$20,948	NA	99.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$11,435	\$36,467	\$20,491	\$19,441	14.19%	-5.12%
Overtime Salaries	140	\$0	\$0	\$420	\$5,839	NA	1291.12%
Statistical Services	317	\$1,527	\$2,050	\$16,349	\$5,647	38.69%	-65.46%
Advertising	540	\$10,468	\$10,042	\$6,149	\$5,227	-15.94%	-14.99%
Telephone	531	\$3,308	\$3,077	\$3,665	\$4,191	6.09%	14.36%
Gasoline and Lubricants	613	\$0	\$0	\$0	\$2,324	NA	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$4,880	\$13,631	\$12,765	\$1,665	-23.57%	-86.96%
Unemployment Insurance	230	\$0	\$0	\$624	\$1,199	NA	92.25%
Instruction Services	311	\$9,826	\$14,740	\$41,470	\$0	-100.00%	-100.00%
Cleaning Services	420	\$3,030	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$6,255	\$0	\$2,781	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$0	\$0	\$444	\$0	NA	-100.00%
Distance Learning Equipment	742	\$0	\$3,500	\$129	\$0	NA	-100.00%
Water and Sewage	411	\$0	\$104	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$0	\$9,467	\$0	NA	-100.00%
Wireless Equipment	743	\$0	\$0	\$2,758	\$0	NA	-100.00%
Student Academic Achievement Total		\$82,783,422	\$79,740,886	\$81,731,855	\$85,025,349	0.67%	4.03%
Overhead and Operational							
Non - Certified Salaries	120	\$10,085,469	\$10,163,411	\$10,759,642	\$11,138,249	2.51%	3.52%
Food Purchases	614	\$3,951,376	\$4,506,815	\$4,574,044	\$4,374,672	2.58%	-4.36%
Severance/Early Retirement Pay	213	\$286,035	\$616,549	\$1,329,789	\$3,683,932	89.44%	177.03%
Operational Supplies	611	\$2,010,989	\$2,333,062	\$2,384,717	\$2,801,080	8.64%	17.46%
Heating and Cooling for Buildings - Electricity	621	\$1,727,755	\$1,780,980	\$1,866,082	\$1,937,375	2.90%	3.82%
Group Health Insurance	222	\$2,428,237	\$1,966,696	\$2,047,059	\$1,645,203	-9.27%	-19.63%
Public Employees Retirement Fund	214	\$1,647,684	\$1,447,129	\$1,603,874	\$1,639,728	-0.12%	2.24%
Certified Salaries	110	\$1,259,089	\$1,279,658	\$1,360,360	\$1,545,168	5.25%	13.59%
Vehicles	731	\$1,441,832	\$0	\$92,256	\$1,478,614	0.63%	1502.73%
Other Professional and Technical Services	319	\$1,097,346	\$1,179,804	\$1,301,410	\$1,070,229	-0.62%	-17.76%
Miscellaneous Objects	876 - 899	\$460,114	\$154,775	\$210,344	\$877,927	17.53%	317.38%
Social Security Noncertified	211	\$769,250	\$776,485	\$846,608	\$866,631	3.02%	2.37%
Heating and Cooling for Buildings - Gas	622	\$725,362	\$1,030,455	\$755,851	\$667,991	-2.04%	-11.62%
Insurance	520	\$674,328	\$631,928	\$613,267	\$638,633	-1.35%	4.14%

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Gasoline and Lubricants	613	\$850,239	\$671,199	\$656,737	\$541,809	-10.65%	-17.50%
Repairs and Maintenance Services	430	\$1,336,196	\$960,821	\$627,142	\$445,404	-24.02%	-28.98%
Staff Services	314	\$140,741	\$211,865	\$248,784	\$437,741	32.80%	75.95%
Workers Compensation Insurance	225	\$302,887	\$374,046	\$301,095	\$334,207	2.49%	11.00%
Overtime Salaries	140	\$211,993	\$238,181	\$240,429	\$252,983	4.52%	5.22%
Water and Sewage	411	\$231,477	\$235,689	\$236,305	\$211,461	-2.24%	-10.51%
Terminal Leave	125	\$124,240	\$94,251	\$305,370	\$201,351	12.83%	-34.06%
Equipment	730	\$69,922	\$41,922	\$10,584	\$154,290	21.88%	1357.80%
Removal of Refuse and Garbage	412	\$132,554	\$128,531	\$131,424	\$136,139	0.67%	3.59%
Telephone	531	\$115,946	\$122,400	\$113,298	\$115,441	-0.11%	1.89%
Content	747	\$134,480	\$149,860	\$93,812	\$72,520	-14.31%	-22.70%
Tires and Repairs	612	\$32,012	\$32,541	\$54,019	\$66,970	20.27%	23.97%
Pupil Services	313	\$25,798	\$37,461	\$37,762	\$58,316	22.62%	54.43%
Student Transportation Services	510	\$29,987	\$28,577	\$53,122	\$57,296	17.57%	7.86%
Unemployment Insurance	230	\$19,574	\$258,142	\$260,202	\$56,353	30.26%	-78.34%
Social Security Certified	212	\$47,062	\$44,443	\$49,472	\$55,222	4.08%	11.62%
Travel	580	\$46,060	\$33,148	\$40,864	\$51,551	2.86%	26.15%
Board of Education Services	318	\$18,994	\$47,078	\$34,320	\$44,137	23.47%	28.60%
Teacher Retirement Fund, After 7-1-95	216	\$36,856	\$20,355	\$42,371	\$43,568	4.27%	2.82%
Postage and Postage Machine Rental	532	\$9,316	\$5,604	\$14,726	\$37,077	41.24%	151.77%
Rentals	440	\$26,298	\$24,799	\$17,368	\$26,871	0.54%	54.72%
Advertising	540	\$19,041	\$8,241	\$18,881	\$26,828	8.95%	42.09%
Instruction Services	311	\$0	\$0	\$0	\$25,471	NA	NA
Bank Service Charges	871	\$12,405	\$29,709	\$20,218	\$22,836	16.48%	12.95%
Dues and Fees	810	\$20,014	\$18,456	\$25,887	\$20,939	1.14%	-19.11%
Cleaning Services	420	\$663	\$1,075	\$1,036	\$15,907	121.36%	1435.97%
Pre-2008 Object Code - Temporary Salaries	130	\$11,621	\$11,091	\$12,309	\$13,552	3.92%	10.10%
Printing and Binding	550	\$26,776	\$18,020	\$31,856	\$12,172	-17.89%	-61.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,543	\$14,493	\$9,746	\$12,098	-2.78%	24.13%
Computer Hardware	741	\$5,323	\$1,614	\$1,614	\$3,228	-11.75%	100.00%
Official Bond Premiums	525	\$7,975	\$2,705	\$9,308	\$3,008	-21.63%	-67.68%
Other Supplies and Materials	615, 660 - 689	\$8,480	\$298	\$1,055	\$630	-47.79%	-40.28%
Construction Services	450	\$61,759	\$0	\$11,430	\$0	-100.00%	-100.00%
Seldom or Non-Recurring Purchases	873	\$4,062	\$0	\$0	\$0	-100.00%	NA

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Overhead and Operational Total		\$32,699,159	\$31,734,360	\$33,457,849	\$37,922,809	3.77%	13.35%
Non Operational							
Redemption of Principal	831	\$11,598,644	\$13,701,678	\$14,641,049	\$10,178,086	-3.21%	-30.48%
Construction Services	450	\$2,067,646	\$3,190,552	\$9,376,273	\$8,869,182	43.91%	-5.41%
Equipment	730	\$328,282	\$402,782	\$1,949,374	\$2,460,816	65.47%	26.24%
Interest	832	\$2,686,747	\$3,157,958	\$2,385,348	\$2,099,714	-5.98%	-11.97%
Other Professional and Technical Services	319	\$815,192	\$741,457	\$829,477	\$1,165,153	9.34%	40.47%
Non - Certified Salaries	120	\$1,012,171	\$1,046,963	\$1,340,587	\$1,049,054	0.90%	-21.75%
Rentals	440	\$828,636	\$827,480	\$786,731	\$611,618	-7.31%	-22.26%
Certified Salaries	110	\$1,485,381	\$752,587	\$443,695	\$434,424	-26.46%	-2.09%
Public Employees Retirement Fund	214	\$75,084	\$88,024	\$108,704	\$91,081	4.95%	-16.21%
Social Security Noncertified	211	\$75,224	\$81,361	\$103,821	\$82,540	2.35%	-20.50%
Pre-2008 Object Code - Temporary Salaries	130	\$68,337	\$63,306	\$67,987	\$77,886	3.32%	14.56%
Other Purchased Property Services	490 - 499	\$39,805	\$81,611	\$46,960	\$71,949	15.95%	53.21%
Group Health Insurance	222	\$58,246	\$49,329	\$68,993	\$45,917	-5.77%	-33.45%
Operational Supplies	611	\$20,812	\$45,564	\$31,036	\$27,093	6.82%	-12.70%
Workers Compensation Insurance	225	\$0	\$3,423	\$103,783	\$13,523	NA	-86.97%
Insurance	520	\$0	\$0	\$10,000	\$10,000	NA	0.00%
Textbooks	630	\$139,000	\$0	\$0	\$7,796	-51.33%	NA
Social Security Certified	212	\$5,326	\$5,599	\$5,728	\$6,093	3.42%	6.38%
Repairs and Maintenance Services	430	\$3,015	\$62,805	\$5,600	\$3,000	-0.12%	-46.43%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,798	\$1,988	\$2,052	\$2,168	-6.19%	5.64%
Dues and Fees	810	\$0	\$0	\$0	\$2,100	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$1,074	\$845	\$847	\$1,659	11.48%	95.89%
Staff Services	314	\$6,020	\$8,075	\$9,450	\$1,470	-29.70%	-84.44%
Land and Easements	710	\$0	\$0	\$0	\$1,000	NA	NA
Severance/Early Retirement Pay	213	\$1,611	\$1,018	\$11,022	\$574	-22.74%	-94.79%
Travel	580	\$1,718	\$1,520	\$1,019	\$450	-28.46%	-55.85%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$50	NA	NA
Non Operational Total		\$21,320,767	\$24,315,925	\$32,329,534	\$27,314,395	6.39%	-15.51%

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	Grand Total	\$150,577,046	\$149,491,097	\$162,193,218	\$165,695,429	2.42%	2.16%